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A FIFTH  
LETTER  
TO THE  
EARL OF CARLISLE,  
FROM  
WILLIAM EDEN, Esq.

*K*  
On POPULATION; on certain REVENUE LAWS  
and REGULATIONS connected with the IN-  
TERESTS OF COMMERCE; and on PUBLIC  
OECONOMY.

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*Epiſtolam meam quod per vulgatam ſcribis eſſe, non fero mo-  
leſtē. Ea enim et acciderunt, jam et impendent, ut teſtatum  
eſſe velim de republīca quid ſenſerim. Cic. Ep. ad Att. 8,*

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MDCCLXXX.



*Rem populi tractas? Quid deinde loquere? "Quirites!  
Hoc puto non justum est; illud male; rectius istud."*

**Greenwich, Jan. 17th, 1780.**

**MY DEAR LORD!**

I HAVE once more the honour of addressing myself to your Lordship; and shall proceed, without regard to formal method, or other connection than that in which the Remarks to be stated to you present themselves to my mind.

When an Englishman submits himself by name to the public observation, as a writer on the prevailing weaknesses and inherent virtues, the apparent embarrassments and possible exertions, the misfortunes and resources of his country and his contemporaries; he ought to be aware, that he is stepping out of his ordinary sphere into a perilous path:—He ought to know, that integrity of motives, though a good protection in the wilds of poetry against wolves and lions, is a very vulnerable armour in the field of politics.—He must know, if he

knows any thing, that, amidst the various characters of which a free, active, and enlightened nation is composed; amidst the multiplicity of pursuits, caprices, concurrences, and disconnections, by which those characters are influenced, every public effort stands exposed to much public misconstruction.—I have somewhere seen an account of a Mongall chief, who was so desirous to attract observation, that he built a large bridge on the summit of a mountain, near the road leading from Petersburg to Pekin, in the hope that all passengers would ask the name of so strange an architect.—The ambition was innocent, and might probably be gratified in Mongalia, without producing a single witticism, or one mortifying remark.—But, at this end of Europe, names are not so cheaply circulated; and it must be some better motive than mere vanity, which can induce any prudent man to obtrude himself even into a printed title-page. He may wish to support the example of those, who have attempted, at different periods, to rescue political discussions from anonymous licentiousness; his motives and principle of action may be the desire of public approbation directed to the end of public prosperity; but he must forthwith be prepared either to encounter, or to bear, all the constitutional petulance, spleenetic disparagement, and malevolent inve-

invectives, as well of those who cannot, as of those who will not, understand him.

There are some men, who think that the ceremonies subsequent to conviction are the only important and enviable part of a judge's office: —The truth is, their faculties, incompetent to any rational or argumentative deductions, naturally lead them rather to decide than to examine: and they pronounce judgment, therefore, without scruple, though they are utterly unable to go through the preliminaries of a trial. These men are gentle readers, and merciless critics.

Others again are so formed, that their favourite subjects in painting are, the flaying of Marfyas, the plague at Athens, the massacre of the Innocents, and the martyrdom of St. Lawrence.

“—The surly spirit Melancholy

“Curdles their blood, and makes it heavy thick;”

—when men of this disposition apply themselves to political subjects, they receive every cheering communication with an austere coldness bordering on disgust, and treat every inventory of prosperous or promising circumstances as the fiction of an irregular brain.

Last, and least worthy to be mentioned, there will be some characters, in the mass of mankind,

kind, so incurably perverted, so inveterately warped (whether from natural defect, or by their own industry, is immaterial), that they reject even all semblance of candour, and every pretension to moderation. Estimating others by themselves, they ascribe all generous exertions to interested motives, and construe the language of plain sense into the inventions of a designing heart: holding themselves forward in all the glaring parade of assumed, and perhaps real, superiority of talents, they can twist and torture their faculties, in order to bear down the honest efforts of humbler minds. These men are governed by a spirit of political intolerance, and will bear no creed of national salvation, unless the bulle, which prescribes it, is issued by themselves. With a bigotted and proscriptive spirit, they can construe every overture of union into an act of hostility; with a solemn and pompous plausibility, they can convert every demonstration of resource into an admission of distress. It is their system to cover the naked simplicity of truth under shreds and patches of borrowed declamation; to substitute silly sarcasms in the place of solid reasoning; and to convert public discussions into mean personalities.

Such were the speculations of my mind when I first launched this publication into the world; and I now feel a pleasure in confessing that they have

have proved groundless, or at most have been verified in instances, either so insignificant, or so explicable, that they do not merit to be farther mentioned or regarded.—I feel a pride too in recollecting, that I have told serious and unflattering truths to my cotemporaries of every party and denomination ; that those truths have had a quick and extensive circulation, both in Great Britain and in Ireland ; and that they have been received with general candour, and with an indulgence much beyond what I could have claimed in justice, or even in favour.—The impression of what I have farther said may, and perhaps ought, to be perishable and transient :—Before, however, it is consigned to oblivion, and whilst it continues to draw an existence from the interests of the day, I wish to avail myself of suggestions, received both through public and private channels, which deserve respect and attention.—It was strictly true, that I wrote without the advantage of official intercourse or official information.—The intelligent and liberal communications, as well of friends, as of others whom I am not fortunate enough to call by that name, will now enable me to explain and enforce some material points ; and this I shall do, without any mixture of controversy, which, in every shape and sense, I desire to avoid.

It

It is related of the Spartan Cleomenes, that, on some occasion of a long and laboured speech being addressed to him, in order to engage his concurrence in a great war, he gave this answer : " The exordium entirely escaped my attention ; nor have I any recollection of the reasonings which followed it ; and as for the conclusion, I feel no disposition to adopt it."—I feared, and indeed foresaw, that the first Letter in this collection would meet with a similar fate on the part of those to whom it relates.—In lamenting the predominancy of party spirit, and the disunion of able men, it was the honest wish of my mind to enforce the importance of joining the compacted weight of national talents, and national virtues, to the velocity and energy of the executive power :—But it required only a superficial view of the age and country in which we live, to know, that when popular divisions act and operate with a certain degree of permanence and effect, there must have been sound and solid materials in the first composition of each ; and that those materials must have cemented by habit and the course of years. Opposite bodies of men, practised in struggles and competitions, may become at length so utterly irreconcileable in their views, passions, sentiments, and whole system of conduct, that though a pressure of circumstances

circumstances may disperse or annihilate the one or both; no possible event can unite them to each other.

If, however, there is reason to lament, that the exertions of this country must still continue, from the want of a general co-operation, to be in some degree retarded in their course and weakened in their effect; there is, on the other hand, good reason to hope, that the war, which called for that co-operation, is, in the progress of events, become less formidable. The truth is, the contentions of empires, and the transactions of extensive wars, exhibit, only on a larger theatre, all the reverses, disappointments, and uncertainties, which are seen among individuals at a gaming-table. The house of Bourbon seized the hour of our embarrassments, and came upon us like an armed man in the night, in the hope of crushing us for ever: they came with all the greatness of collected strength, with the confidence of certain victory, with the foretaste of an early triumph. We were for a time in the crisis so well described by the Roman Poet;

*Ad confusandum venientibus undique Pantis,  
Omnia quum belli trepido conculta tumultu  
Horrida contremuere sub altis ætheris auris;  
In dubioque fuit sub utrorum regna cadendum  
Omnibus humanis est teraque Iniquas.*

But

But the balance of power (hitherto the *perpetuum mobile* of politics) still remains suspended; it is still a doubt whether the combined enterprise of France and Spain will, in the result, enable them to pass the just and proper boundaries of their ambition. The faith of nations, indeed, has sustained a shock, which is hereafter likely to introduce the dangerous and destructive system of an armed peace throughout Europe: nor is it possible that a conduct so baneful to the general interests of mankind, should not, in due season, draw the attention and interference of other established empires.—In the mean time, the events of the war are thus far glorious to Great Britain, and in the whole not favourable to her enemies. That providence, which over-rules human machinations by secret and undiscovered springs, does not always give the race to the swift, nor the battle to the strong: Its blessings, however, conveyed as they are through second and subordinate instruments, are to be sought by the diligent use of our own faculties; and we are to expect the divine protection only in proportion as we exert ourselves, in a just cause, to deserve it.

Under these, or similar impressions, I offered, in my second Letter to your Lordship, every consideration

consideration that occurred to me upon the circumstances and conduct of this war. I do not now wish to retract, nor am I able to enforce any thing therein stated.—But, as the exertions to be made, depend, both for their extent and duration, on the national resources, which form the subject of the Third Letter; and as that Letter goes into the discussion of ponderous and complicated interests and accounts, I shall here avail myself of such farther information as I may possess. Nor can it be cause of severe reprobation, if in such variety of matter I should have fallen into some inaccuracies, both of expression and of fact;—so far as I am aware of any such, I now mean to correct them.

When I stated (*a*) that our taxes are not hitherto found to cramp the maintenance of the poorer class, so as to diminish the useful population of the country, and that this island, under all her burdens, does not exhibit any symptom of internal decay; I confess that I considered the notion of any progressive decrease in the numbers of the people as a phantom (*b*), which has in all ages haunted the joyless imaginations of some speculative men, but which has not at present any solid existence.

(*a*) P. 94, 95.

(*b*) P. 7.

C

—And

—And accordingly, I founded several other remarks (c) upon the old-fashioned estimate of eight millions of inhabitants within Great Britain.—Dr. Price's *Observations on the Populousness of England and Wales* had at this time escaped my notice; but, like his other works, it deserves the serious attention of every man who wishes to examine the circumstances of these kingdoms, though he may neither admit all the premises, nor consequently adopt all the conclusions.

Questions respecting the populousness of different districts of the earth, at different periods of time, may lead to endless researches of curiosity and amusement; but they are valuable only in proportion as they produce discussions to ascertain the causes of the decrease and increase of the species, that mankind in general may derive profit from the intelligence; or so far as they enable particular nations to form a due estimate of their own actual situation, and the virtues or defects of their government.—With regard to natural causes, it is not found that there has been any universal difference discernible among the human species in the history or experience of ages subsequent to the Deluge. But particular national causes, so far

(c) P. 71. 94, 95. 97, &c.

as

as they can be supposed to operate, afford some presumptions in favour of modern population.

—This country has not been afflicted by pestilence within the memory of man; and the discovery of inoculation has averted the malignity of another disease, which was sometimes nearly as fatal as a pestilence.

We are to look then to another class of causes, which operate very differently in different societies. These are, the constitution and circumstances of the respective government, the manners of the people, war, and emigration. But, after having fatigued ourselves with disquisitions under each of these heads, we shall find, that, like many other questions of general policy, they may be supported by plausible arguments either way, and even by contradictory examples drawn from the supposed experience, and pretended records of nations. On the one hand, it will not be disputed, that civil liberty is favourable to industry and to agriculture, to marriage and increase. On the other, it may be asserted, that the populousness of France, and of other monarchies, appears to advance in larger proportions than that of freer nations; and the despotic empires of China or Japan may be pointed out as the most populous districts in the known world.—Again, it may be said, that

simplicity of living, few inequalities of property, smallness of farms, and cheapness of provisions, are favourable to population :— But to this it may be answered, that, though these apparent advantages exist only in the first rudiments of society; yet they are amply compensated in the advanced stages of civilization, when the aggrandizement of individuals, and the active and refined demands of luxury draw forth the exertions of ingenuity and industry, and promote that facility of subsistence, by which the increase of mankind is best encouraged.—It may indeed be true, that large and crowded cities occasion an annual waste and consumption of mankind, and exact a continual recruit from the country; but it will be stated, as some compensation, that the neighbourhood of such devouring cities is always well peopled, and possibly more productive than in proportion to the demand.—Still it may be said, that the increase of public debts and of taxes, by occasioning an extreme difficulty of subsistence, may alone press fatally on the populousness of the freest country under heaven; but we might fairly reply, that a possible cause does not imply an existing effect; and that the particular effects here alluded to certainly do not exist. Whilst we see, in every corner of the kingdom, the progressive improvements

provements of barren wastes into productive fields, it may be presumed, that more food being raised, there are more people to consume it.—Even wars and emigrations, though causing the actual expenditure of a certain number taken from the particular society, may be argued not to depopulate in proportion to that expenditure. For here too there is insensibly some reproduction created by the demand.—It is known from history, that particular nations, under a regular and constant waste of war, regularly increased and multiplied. And, with respect to emigrations, we are assured, that those provinces in Spain, which send the largest numbers of their people to South America, continue the most populous;—nor can it escape notice, in other states, that many, who emigrate, would have perished unproductive in the parent soil, though they prosper with little exertion in another country, and become sources of new commerce, wealth, and population to the world.—In short, the compensations of supposed disadvantages, in every human predicament, as well of nations as of individuals, are mixed and manifold; and thus it is, that first appearances, in great branches of political science, are often so deceitful, and always so disputable, that it is impossible to trust to the conclusions, which ingenuity and acuteness

acuteness may find in general causes and abstract reasonings. The lights are so scattered, that a well intentioned mind may naturally take either side, or at least will check all hasty determination.

Enquiries then concerning the causes of population must not rashly be admitted to prove any thing, farther than they are supported by facts. It is a fact of no decisive consequence, which shews only, that a particular village, district, or even a whole country, is more thinly peopled than heretofore. It may be answered, that the inhabitants of towns in general appear to have increased in a greater proportion, than those of villages and cottages have decreased; it may be shewn, that emigrations from one part of the kingdom to the other, are often the fore-runners of population to the whole country. We see wastes grow into villages, other villages into towns, and towns exceeding the boundaries of cities; and these again flourishing, and augmenting in strength, people, and opulence. We are not then to infer a general depopulation from partial instances. The most decisive fact would be an actual enumeration of the whole people at stated periods; but, as enumerations are perhaps impracticable in great states, and in truth have not been attempted with regard to the

the country and periods now in question, recourse must be had to inductions from the comparison of collateral circumstances at different times: It is with this view probably that Dr. Price, though he lays much stress at the same time on many of the general reasonings above mentioned, states upon inferences drawn from Davenant's account of the Hearth Books, that the number of houses in England and Wales has decreased near one-fourth since the Revolution; whence he concludes, that the decrease of inhabitants has been proportionable, and professes to shew, that it has made a rapid progress during the last twenty years. These positions are maintained by other remarks selected from the Bills of Mortality and the Excise-books, which apparently afford presumptive arguments in favour of the point to which they are brought, but which, I am persuaded, would have been stated with much more hesitation, if there had been competent and fuller information within reach; I shall attempt at least to shew, among other matters in the separate note (*d*) annexed, that the selection of different periods from the same documents would equally imply an increased and progressive population.

(*d*) See Appendix, No. L

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The existing strength of a nation does not so much depend on the multitude of its inhabitants, as on the manner in which they are employed; yet it surely is of consequence not to admit, except on manifest proof, that the populousness of Great Britain is rapidly approaching to the level of that of Naples; and therefore I have been tempted to dwell upon a subject, which, however dry, cannot be unimportant.—I should not indeed have said so much in reference to a writer of less eminence than Dr. Price; but his conclusions, even when drawn from a misapprehension or misinformation, are so ingeniously stated, that they make an impression, which in such a case he certainly would not wish. Having rendered this due acknowledgment to his abilities, I owe a farther tribute to that liberality of mind with which he has communicated to me the knowledge of some of my own errors, at the same time that he differed from me, as to the principal positions, which I had wished to establish.

Much remains to be said respecting the state of our population, and the presumptions to be collected from all the circumstances of our apparent strength and real exertions. But this would draw me from other considerations, and is in truth a subject, with respect to which mankind have differed, and will continue to differ in

every period and in every country, where they have no actual enumerations to put an end to uncertainty and to force assent. We have seen, in our own time, a very able and learned dispute between Mr. Hume and Mr. Wallace on the populousness of ancient nations. The disposition of men has generally inclined towards the melancholy side of the question. Diodorus Siculus, who wrote in the age of Julius Cæsar, observes, that we must not form a notion of the populousness of ancient times from the desolation and emptiness which, in his days, prevailed in the world; and Montesquieu, speaking of Gaul from Cæsar's Commentaries, and of the supposed populousness of Rome, and other places, according to classical accounts, concludes with a remark, that in our days the world has hardly a tenth part of the number of inhabitants, which it formerly had. Mr. Hume, in quoting the first of these passages, observes, that "the humour of blaming the present and " admiring the past is strongly rooted in human " nature, and has an influence even on persons " endued with the profoundest judgment and " most extensive learning."

In these times an empire is certainly not to be peopled, like the fields of Pyrrha or of Cadmus, with pebbles and dragons teeth. The population of modern states depends much on na-

tional virtues and wise institutions; and though we should avoid the extravagant and visionary prosperity of the Athenian, who persuaded himself, that every ship, which entered the Piræum, came freighted with his property from a fortunate voyage; it is reasonable on the other hand to reject, except on the compulsion of clear and firm proofs, any positions tending to depreciate the supposed strength of our country, and of the springs which move it.

Sir William Petty's mixed education and course of life, did not dispose him to involve plain sense in refined expression; but his natural wisdom, and clearfulness, led him to doubt and to controvert the gloomy speculations, current among his cotemporaries, relative to "the sinking of rents, the decay of trade and commerce, the poverty and depopulation of the kingdom, and the rising omnipotence of France." "These, with other dismal suggestions, says he, I had rather stifle than repeat;" "They affect the minds of some to the prejudice of all."—"An ill opinion of their own concerns renders men languid and ineffectual in their endeavours."—"Upon this consideration, as a member of the commonwealth, next to knowing the precise truth, in what condition the common interest stands, I would in all doubtful cases think

" think the best, and consequently not despair,  
 " without strong and manifest reasons ; care-  
 " fully examining whatever tends to lessen my  
 " hopes of the public welfare." —

" That some are poorer than others ever was  
 " and ever will be, and that many are naturally  
 " querulous and envious, is an evil as old as  
 " the world.

" These general observations, and that men  
 " eat, and drink, and laugh, as they used to  
 " do, have encouraged me to try, if I could  
 " also comfort others ; being satisfied myself,  
 " that the interest and affairs of England are  
 " in no deplorable condition."

§ In describing the general circumstances of our revenue and resources, I never proposed either to argue, or to insinuate, that a suspension of commerce has not taken place to a considerable extent in this, as in every other commercial country, which has the misfortune to find itself in a state of war. It is evident, and indisputable, that the wars, in which we are engaged, have diverted many of the principal channels for the interchange of our merchandize and the extension of our trade. At the same time, it is matter both of remark and consolation, that the exertions of our countrymen, under all their disadvantages, have already

opened various streams for a prodigious influx of wealth from the sources of our enemies. To which may be added, that less brilliant, indeed, but more regular profits are daily resulting from new, revived, and extended intercourses in Europe.—Now though our anxiety for the Custom-house returns, if they were even suffering a considerable diminution, cannot stand in any competition with the essential interests of the war; yet it surely is a most heartening symptom to find, that those returns continue nearly unimpaired and flourishing. The average annual neat payments of the Customs into the Exchequer were for four years, ending in 1775, 2,503,353*l.*—for the year, ending in 1779, 2,502,273*l.* (e)

To this great produce for the year 1779, the new duty of 5 per cent., which commenced on the 5th of April last, contributed 89,280*l.* Exclusive therefore of the new duty, the neat payments of the year 1779 were 2,412,993*l.*—And though the captures, derived principally from our spirited and excellent system of privateering, have also contributed much to the

(e) The average annual neat payments of the Customs into the Exchequer for five years, ending in 1760, during the last war, were 1,855,334*l.*—for five years ending in 1765, 2,076,735*l.* but allowance must be made for the produce of additional duties laid since.

last mentioned sum, and are at best a species of forced and unnatural commerce; it must be allowed, that the balance of captures has operated, not only as depriving the enemy of resources, but as an increase of the national capital, and a subject of reproduction to the State.—This comparison of the Custom-house returns, if taken on the two periods least favourable to it, will fall little short of what I have just stated.—For example, the average annual neat payments of the Customs into the Exchequer, for eight years ending in 1775, were 2,535,723*l.* For four years ending in 1779 they were 2,313,424*l.*—the 5 per cent. new duty is deducted from the latter period; nor is any allowance taken for the drawbacks on tobacco paid in 1776, which were above 200,000*l.* higher than the duties received that year on that commodity,

If that strange anxiety of disposition, which leads some of us to turn with impatience from every glimmering of sunshine, should here suggest, that nevertheless the gross receipts of the Customs have, since 1775, fallen above a million and a half sterling per annum, the observation ought not to pass without notice:—

When the unhappy interruption of our trade with the Colonies took place, it was easy to foresee, that the Customs would, during that inter-

interruption, lose the whole amount of the duties, which had been usually received on American produce, and would also suffer by a reduced importation of such European goods as merely passed through this country in their way to North America.—But as the greatest part of the American tobacco was always exported from Great Britain with a drawback of the whole duties, and as the foreign goods sent from our ports to the Colonies also received a drawback, it would argue either a want of knowledge, or an inadvertence, or an intentional fallacy, if we should estimate the loss to the Public from the gross receipt, and not from the real or neat produce after deducting the drawbacks.

1. The annual average gross receipt on tobacco, for ten years, from 1766 to 1775, was 1,231,051 l. The same, for three years, from 1776 to 1778, was 176,825 l.; therefore the diminution of the annual imports on the article of tobacco, for the three years ending in 1778, compared with the ten years ending in 1775, was, 1,054,236 l.; or nearly the amount of the sum annually repaid on drawbacks of tobacco exported previous to these unfortunate troubles.

2. The neat annual average remains, to the Exchequer, of duties on tobacco, for the first period,

period, was 186,679 £.; but there were not any remains to the Exchequer of duties on tobacco for the second period; for, in consequence of the drawbacks paid in 1776, the drawbacks and duties for the three years were nearly balanced. The diminution, therefore, of the neat produce of tobacco, for these periods, was about 186,000 £. a year.

3. The annual average gross receipt, exclusive of tobacco, for the first period, was 3,586,279 £.; that for the second period was, 3,335,418 £.; and therefore the diminution of gross receipts of the Customs on the general imports, exclusive of tobacco, has, for these periods, been only 250,861 £.; which may in some measure be accounted for by the non-importation of foreign goods for the American market. And, as these also would have been exported with a drawback, the neat remains to the Exchequer would have been little improved by them.

The apparent loss thus reduced, so far as these reasonings are admitted, is also counterbalanced to the Revenue by the non-payment of bounties on several articles of American produce, such as indigo, hemp, naval stores, timber, &c.

It is not meant however by this to intimate that the tobacco-trade was not attended with

many collateral and great advantages to our merchants, to shipping, and to the country; but when it is stated that the annual gross receipt of the Customs for three years ending in 1775 was about 5 millions sterling, and that of the same period ending in 1778 little more than 3 millions and  $\frac{1}{2}$ , it is material to understand that the annual gross receipt on tobacco for the former three years, was 1,458,003 £.—that of the latter three years only 176,825 £. And that the public Revenue, when this trade was at the highest, was in truth only benefited about 200,000 £. per ann. being all the Duties that remained on the tobacco used for home consumption.—These too will probably continue to be received on prize tobacco, imported for the same purpose; so that the Exchequer will scarcely feel the interruption of this trade.

§ That our general Export trade has suffered a great diminution, is beyond a doubt; it would indeed be absurd not to expect it, in the present state of our American, African, and Mediterranean trade, and under the interruption of all intercourse with France and Spain.

The annual average value for ten years, ending in 1775, was, £.

On Imports,	-	12,390,524
Exports,	-	14,989,486

The

The value for the year 1776, was  
On Imports, £ 11,696,754

Exports, - 13,729,731

For 1777, -

On Imports, - 11,841,577

Exports, - 12,653,363

The accounts of Imports and Exports for 1778 and 1779 are not yet adjusted; but I have good reason to believe that we may safely estimate their average by the account for 1777;—and a great part of the diminution, as well in the value of Exports as in that of the Imports, is already explained by what has been said in regard to the interruption of the carrying-trade of tobacco; that, as well as rice, indigo, and other articles of American produce, being valued inwards and outwards as part of our Imports and Exports.

It farther deserves remark, that the latter part of the period ending in 1775, was distinguished above all others by the speculations of many, and the foreknowledge of some, on each side of the Atlantic, who swept the fields and magazines in both countries of every exportable commodity. In the latter period too it may be doubted, whether the dexterity of exporters, which in times of regular trade occasions of tentatious and exaggerated entries, may not,

in many instances, have operated to undervaluations and concealments.

I cannot dismiss this subject, without adding a few remarks respecting the list of goods prohibited to be imported into, or exported from, Great Britain. It is enormous to a degree which cannot be conceived or credited by any person who has not examined it; and it increases from time to time, upon the representations of interested manufacturers, or the occasional complaints of a want of work. It has made this progress, notwithstanding that wise and experienced men, conversant in trade, customs, and the policy of nations, have long thought that prohibitions in general partake of the monopolizing spirit; and are prejudicial to the community.

Prohibitions on Imports either drive persons, not otherwise ill disposed, into obtaining goods by such clandestine means as, when once invented, and practised with success, are employed to the introduction of goods liable to customs; or they become a subject of general connivance: and accordingly, at this hour, many prohibited articles are bought every where, in the course of trade, and even by persons strictly conscientious, who do not know that they are concerned in an illegal transaction. In either case,

case, the public treasury suffers; nor can any revenue arise from prohibitions, except by forfeiture in consequence of their violation.

With respect to trade, it is not found that prohibitions contribute, either to the improvement of the particular fabrics which they are meant to favour, or to the industry of a people; for the want of competition and comparison tends only to produce indolence, and to damp the exertions of ingenuity. On the contrary, it is thought, that the liberty of importing all articles now prohibited, subject to such a duty as might give a moderate, but decisive advantage to our manufactures, would encourage emulation, produce improvements, extend trade, interchange, and employment, and be also beneficial to the revenue.—Under this idea, a reasonable tax should in like manner be substituted in the place of exorbitant duties, which operate as prohibitions, and produce a very just retaliation in foreign states, highly mischievous to our commerce.

Prohibitions on Exports are also believed, though from different and obvious reasonings, both to cramp trade, and to affect the revenue; and some are hardy enough to think, that it would be expedient even to repeal the prohibition of exporting wool, and to substitute a considerable duty in the place of it.—The

average price of wool, say they, is much lower at present than it was in the time of Edward III. because it is now confined to the market of Great Britain; whereas then (e) the market of the world was open to it; and the duty upon its exportation was the most important branch of the Customs. The lowness of the price, according to these reasoners, tends to debase the value of the commodity, and may thus, in its consequences, rather hurt the manufacture than promote it; in the mean time the interest of the grower is evidently sacrificed to that of the manufacturer, and a real disadvantage is laid upon the one for the supposed benefit of the other.—In considering this subject, it is difficult to discover any good objection to the free export of raw wool from Great Britain to Ireland, under the same regulations as Irish wool may be imported here, and sub-

(e) There is a table of the prices of Wool at different periods from the year 1198 to 1743 in Mr. Young's *Political Arithmetic*, p. 151, 152.—The average price during the 50 years reign of Edward III. was, in present coinage, about 1*l.* 9*s.* 6*d.* per Tod; and though the value of money has sunk so much during the 400 subsequent years, the average price of wool during the present century, has I believe been under 19*s.*—There are many excellent remarks on the true interests of the woollen trade, and on the general effect of prohibitions, in the twenty last Chapters of Mr. John Smith's *Memoirs of Wool*.

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ject to such certificates as may effectually prevent smuggling.

§ A right comprehension of the expediency, or inexpediency, of prohibitions would perhaps throw some light on the opposite system of bounties. Upon looking farther into this subject than I had been able to do when I wrote my Third Letter to your Lordship, I find, that the bounties on exportation in England and Scotland, amount to above 200,000*l.* a year, exclusive of the bounty upon corn: This bounty in 1761 amounted to 159,305*l.*; and its annual average for 19 years ending in 1765, was 138,000*l.* from which period the high price put a stop to it till within the last four years.—For three years ending 1778, it had amounted to 44,759*l.* a year.—That the bounties in general, then, are a great expence to the kingdom is certain, but how far they are an unavailing expence, open to many frauds, and calculated in modern days to give only an ill-applied support to feeble and languishing branches of commerce, is a question which might perhaps deserve a full investigation.—It would be presumptuous to speak hastily on what has so long been a favourite, though perhaps a mistaken, branch of commercial policy; more especially with regard to the corn bounty, which has many respectable prejudices in its support. “ It is

“ erroneous

“ erroneous (say those who defend this bounty) to suppose, that the Revenue suffers by it a diminution of 150,000/. a year, for the Custom-house recovers at least some proportion of that sum by the increased interchange of other taxable commodities, which the corn-exportations occasion; so that the encouragement given to agriculture turns to the profit of the Customs.”

§ Having in the Third Letter alluded to the frauds, supposed to be practised in regard to drawbacks, I am since informed, that, according to the best opinions, they amount to about 10 per cent. on the whole sum repaid. This must be near 200,000/. a year, whenever our Export trade is at its usual level. The truth is, that the requiring high Import duties to be repaid in the shape of drawbacks is, in its present system, unfriendly to the commercial interests, and tends not only to restrict all the inestimable advantages of the carrying trade, double freight, commission, &c. but to make it impossible for this country to become the repository for the goods of trading nations, as the United Provinces are in so many instances, and in some even for the goods of our merchants.—In order to illustrate this, we will suppose the gross receipt of the Customs, upon any particular species of goods, to be 50,000/, and

and the drawbacks to be 20,000*l.*; the real gain to the Revenue will be only 30,000*l.* The merchant, however, is obliged to pay down the whole 50,000*l.*; and though afterwards, on exporting a certain proportion of the goods, he receives back 20,000*l.* he must, in the mean time, estimate the interest of the gross sum; and the interest of the 20,000*l.* must either be charged in the foreign markets, to which he will consequently go with a disadvantage; or it will be charged on the proportion sold for home-consumption, whereby the Public is fruitlessly burdened, and the temptations to clandestine trade are increased.

Some well-informed men have thought that these disadvantages might be remedied, by repealing all drawbacks, and reducing the duties on all goods entitled to drawback, in proportion to the actual export of each species, upon an average of a certain period of years.—Others think, that it would be safer and more advantageous, both for revenue and commerce, to adopt a plan for warehousing all foreign goods, upon the same principle as we now warehouse India goods, rums, and tobacco, abolishing the import duty, and collecting the revenue upon consumable commodities, on their actual delivery for home-consumption.

To avoid sending this bill into the House of Commons, it is agreed to send it to the Committee of Supply.

How far either of these ideas, when reduced to detail, with all the requisite qualifications and limitations, would be either practicable or expedient, I am unable to pronounce.—In the mean time, it certainly is matter of serious regret, that these islands, though aided by the greatest local advantages, possess so little of what is peculiarly called the carrying trade of Europe; which consists in supplying the North with the goods of the South, and the South with the goods of the North. The annual amount in the United Provinces of the value of all the foreign commodities imported and exported under this species of commerce, has been estimated at 18 millions sterling, and in Hamburg at 2 millions. These, however, are wide considerations.—I resumed the subject only to remark, that the loss of the public Revenue by supposed losses and frauds in drawbacks being computed at 10 per cent., would in times of regular trade amount to 200,000*l.* the annual average amount of drawbacks for five years ending in 1775 having been 2,076,522*l.*

§ As it is a matter of some importance to ascertain how far the income of the state and the interests of commerce might be mutually promoted, by consolidating the branches of the customs, by reforming the book of rates, and by improvements

ments in the present mode of collecting, those considerations may deserve some farther explanation. The subsidy of tonnage and poundage, granted in the reign of Charles II. was formed on easy and plain principles; the gradual and multiplied deviations from that plan now leave the officers under much perplexity, as well in computing the duties, where the same goods are chargeable partly on the value, and partly on the quantity, as in proportioning the particular discounts and allowances.—For example, a dozen hammers imported are rated or valued at 4*s.*, and are to pay 9*d.* and  $\frac{4}{5}$  of a penny and  $\frac{4}{5}$  of a 20th of a penny neat duty; besides, for every cwt. of iron contained in the hammers the importer is to pay 4*s.* 8*d.* and  $\frac{5}{6}$  of a penny.—Here then several different computations must be made from the supposed value or rate, the number and species of the goods, and the weight of the materials, in order to discover the Customs; and, in the result, the fractions will probably be such as can neither be paid nor carried to account.—After this, the amount is again to be subdivided into six branches, and entered in as many columns, under the titles of “Subsidy inwards or old Subsidy,” “new S.” —“ $\frac{1}{3}$  S.”—“ $\frac{2}{3}$  S.”—“Subs. 1747,” and “Impost 1690.”—Added to these, there are forty-nine other particular appropriations of the

Revenue of Customs exclusive of the new duty of 5 per cent. making in all 56 branches as they are called, accruing upon goods and merchandizes imported, exported, and brought or carried coastways; all of which, according to the goods and merchandizes which they may happen jointly or separately to affect, are to be accounted for under their respective denominations.—

I have attempted to shew, in my Third Letter, how much the trading interests suffer by these embarrassments. It seems indeed too obvious a truth to be repeated, that the encouragements to which merchants are intitled, the duties to which they are subject, and the penalties to which they are exposed, ought not to be involved in this cloud of complicated materials and abstruse science.

Books of rates, and neat duties, have been prepared, at different times, with great accuracy and ability, and particularly by Mr. Burrow in 1774; but I apprehend that they must now be entirely new computed, in consequence of the additional duty of 5 per cent.—Such books, when complete, are undoubtedly very useful, as well in pointing out the total charge on particular goods, as in enabling the merchants, and the officers, to check each other's computations and demands: But many complex

plex operations still remain; and, whatever may be the totality, the officer must still divide it to the minutest fraction, and enter it into as many separate columns, as there are different branches payable on the goods in question.—The expence, occupation, delays, mistakes, and frauds, which result from this management of the duties, extend themselves to the whole business of discounts and drawbacks.—It seems highly expedient, then, to attempt a reform, so far at least as to simplify and consolidate the branches of Customs, affecting each article, or specific quantity of merchandise; and it would be useful also to discontinue, as far as may be practicable, all fractional parts and decimal calculations; and to convert them into whole numbers, either by increasing or diminishing the respective duties, as may be found mutually most expedient for trade and revenue.

Believing, as I do, that an improved arrangement of the existing taxes would afford a permanent resource to the Public, with many beneficial consequences to commerce and manufactures; I am tempted to extend these observations to other circumstances, connected both with the Customs and Excise.—But I ought rather to apologize for having already said too much, when there are at each of those Boards individuals of known experience in business,

siness, of activity, discretion, and public spirit; and when they too have many able assistants. Commercial reforms never can be taken up with greater advantage than at a period when the leading merchants and principal trading companies shew a liberality of sentiment unknown in former ages. I rest then in confidence that these considerations will, in due time, be brought into discussion, with that cordial alacrity which aims at a general benefit, and also with all that caution and tenderness which are requisite in a measure tending towards the derangement of a great, established, and productive system of commerce and revenue.

§ I incline upon fuller information to believe, that if the quantity of smuggled and adulterated tea, consumed within Great Britain, should be thought to fall short of eight millions of pounds (<sup>b</sup>), as some have computed; it is perhaps as far beyond the general estimate of others who have not made it a subject of their enquiry.

The average annual delivery of tea from the East India Company's warehouses for home-consumption, in a period of fifteen years, from 1762 to 1777, was;—

	lb.
On the Company's account	5,496,192
By avowed private trade allowed to their officers	} 84,801
To which may be added the an- nual average of the tea seiz- ed in the same period by the Customs and Excise	} 210,930

Hence it appears that the legal annual consumption, including seizures, has for 15 years amounted to near six millions of pounds.

If, however, we divide this period into three, the annual average on each will stand thus :

	lb.
From 1762 to 1767	- 4,623,775
1767 to 1772	- 7,194,249
1772 to 1777	- 5,557,744

The middle period comprehends the five years lowered duty (which perhaps was a salutary operation and right to be continued); the average annual diminution in the first and third periods amounted to 2,153,475 lb.; and is peculiarly estimated to be supplied by smuggling, exclusive of tea otherwise smuggled and adulterated; for it is not to be supposed, and indeed would be contradicted by the seizures, that the lowering of the duties had, by any means, annihilated the clandestine trade, though it greatly checked it.

The Abbé Raynal (*k*), after stating particularly the quantity of tea brought into Europe in 1766, and the supposed distribution of it, estimates the consumption of Great Britain at 12 millions of pounds; and he specifically adds, that one half of that quantity must be smuggled. "Cela seroit (dit-il) ignorance ou mau-  
" vase foi, que d'opposer à cette supposition l'autorité des Douanes: — la contrebande, qui se fait  
" en Angleterre, de cette marchandise, est géné-  
" ralement connue." — It is a demonstrable and well-known fact, that the importation of teas into Europe by the foreign companies on the continent has increased since 1766, though the consumption within the continent has decreased from the preference given to coffee.—The quantity annually imported at present, according to published returns, by the Portuguese, French, Dutch, Danish, and Swedish companies, is 15 millions of pounds. The consumption in the continent of Europe, and the trade to the Atlantic Islands, including the contraband exports to North America and the West Indies, is not computed at more than 7 millions; the Abbé Raynal, after a long research, did not estimate it at more than 5 millions and  $\frac{1}{2}$ : this then leaves a balance of 8 millions (*l*).

(*k*) Hist. Philos. & Polit. tom. i. p. 384.

(*l*) It is said to have been stated some years ago to the House of Commons by Sir S. T. Janssen, as the opinion of a com-

exclusive of which, great allowances are also to be made for private trade, both in foreign and British ships, and also for the Dutch weight, which exceeds the English about 8 per cent.

These reasonings and circumstances, if well founded, would prove, that the sale of tea by our East India company under all their advantages has lessened; whilst that of the foreign companies has increased.—But, without giving way to so unpleasing a speculation, if the sumisse of the quantity of tea smuggled should be admitted to a third part only of the extent stated, it will amount to near one half of the present consumption; and the produce of that consumption in the neat duties of Excise and Customs is about 700,000 £ per annum.

§ The low price of bullion, and the favourable course of exchange (*m*), continue nearly as described to your Lordship in my Third Let-

a committee after examination, that we pay a million ster-  
ling *per annum* for smuggled tea. This was probably  
over-rated; but if true, it might be estimated to give  
nearly the following result:

1b.			
2,500,000 Black tea, at 1s. 6d.		562,500 £	
2,500,000 Singlo, at 3s. 6d.		437,500 £	
<hr/>		<hr/>	
10,000,000		£ 1,000,000	

(*m*) See Appendix, No. II.

ter;

ter (n); since which I have seen some very good opinions, that confirm me (o) in estimating the current coin of the kingdom at 20 millions sterling. At the same time both the scarcity, so far as it prevails among individuals in their private transactions, and the rise of interest, may be set down to the account of the war, and the high demand for public loans within the capital.—In stating this matter it seemed sufficient to estimate, that sixteen millions of guineas had actually appeared upon the salutary operation of reforming the gold coin. I was indeed anxious in this, as in other positions, to avoid the imputation of over-stating any point of evidence: but, I believe, that the following is a true account of the quantity of light money which appeared on the late recoinage.

The total brought to account under the three proclamations was 15,563,593 l. 10 s. 8 d.

Exclusive of which, the estimate of the difference between weight and tale, which difference fell upon the holders of the clipped gold coin, purchased under the first proclamation, amounted to 380,643 l. And exclusive also of bars melted from guineas purchased by the Bank, which have been computed at two millions sterling.

Total, 17,944,236 l. 10 s. 8 d.

(n) P. 83.

(o) P. 98.

§ When

§ When I stated (*p*) a possible extremity of national embarrassments, in which, under a choice of necessary evils, it might become the best alternative to raise supplies upon the ordinary revenue, or upon the produce of the Sinking Fund, which together (amounting to near four millions and a half per ann.) would afford an interest equal to about one hundred and thirty millions sterling; I expressly added, and proceeded to shew, that the times were very far from wanting such assistance; still less could I mean to insinuate, that 4,400,000*l.* would pay the interest of 130 millions, as money is *now* borrowed.—Under a similar reasoning, it is said, in a subsequent passage (*q*), that the saving of 150,000*l.* in bounties, would be equal to the interest of a loan of 5 millions.—Again it is said (*r*), that the savings to accrue by the falling of 19 millions in 1781 from 4 to 3 per cent.; and of 4½ millions in 1782, from 3½ to 3 per cent., will furnish a fund (viz. 212,363*l.* per ann.) for paying the interest of seven millions.—It was evidently not intended, in any of these instances, to describe the sums, which would be actually received by the Exchequer; for it had already been observed (*s*), that we

(*p*) P. 101.(*q*) P. 109.(*r*) P. 115.(*s*) P. 85.

in truth borrow at a rate fully equal to 5 per cent. and perhaps at a higher rate than in any period of the two last wars. I had in view the practised mode of borrowing at an invariable interest; this being lower than the current interest, is made good by advantages, producing either no charge to the Public, as in the instance of lotteries, or a temporary charge, as in the instances of long and short annuities (which latter, though a favourite and perhaps unavoidable species of *douceur* to the lenders, are generally the most expensive premium that the Public pays).—I used then the same scale by which the national debt is measured, and thought it more consonant to state the nominal sum, for which the nation would be pledged to its creditors, at the determined interest of 3 per cent., than to hazard conjectures upon the uncertain sum which the Exchequer would receive.

§ In stating (1) that the gross produce of the Excise for the year 1779, ending the 5th of July, amounted to so large a sum, as 5,869,081*l.* I ought perhaps to have added, that no part thereof was to be ascribed to the 5 per cent. new duty, which had indeed com-

(1) P. 95.

menced

menced on the quarter day preceding, but had not yet been brought to account. On the other hand, however, the hop duty had contributed largely to that account, having amounted to 160,095*l.*—The produce of that duty may naturally be expected to vary much; and the late annual variation has been alternately high and low.—For the year ending July 5th, 1780, it will not produce more than 53,000*l.*—For the 5 years ending July 5th, 1779, its annual neat average was about 95,000*l.*

It is easy, and has not been unusual even among wise and respectable men, to assert, that nothing can be inferred from a large produce of Excise duties to counterbalance the evils which give it birth. It is an evidence, say they, that an inordinate, and fatal consumption, has taken place among all ranks of people; that a profusion, fed by paper credit, prevails through the kingdom,

*Et Luxus populator opum, quem semper adherens  
Infelix humili gressu comitatur Egestas.*

I feel disposed to meet every well meaning and moral remark, with all possible deference and respect; I feel too, that the mischief here described is, if it exists, as much a thesis for political, as for moral censure; but it must be

remembered that no term is so vague as luxury; It is a spectre, which was seen by many in the very infancy of Rome, and in the hardy school of Lycurgus. Before we admit then, that she is stalking over our land, with all her debasing and devouring attributes; it is surely fair to look round, and to examine, whether in truth there exist sufficient appearances to furnish such a picture. We are not to draw political conclusions from individual instances, nor to infer a national depravity from the consequences of a partial influx of wealth, or the limited and temporary prevalence of some fashionable folly and profusion. We should mildly ask ourselves, whether the general methods of living have gone beyond that point of commodious elegance, which the improvements of an active age reasonably furnish; whether the refinements of some ranks, and the magnificence of others, exceed what ought to accompany the necessary inequalities of property; and whether the social intercourse of men is of that corrupt, impoverishing, and desolating kind which tends to popular distress, and to the annihilation of private and public virtue.—Do we then see any symptoms of general effeminacy? Is there any want of martial ardour? Are not the young men of the first ranks and property in the kingdom among the first to sacrifice the indulgences which

which their situations would supply, and to offer themselves to every inconvenience that military discipline, military service, long sea voyages, and unwholesome climates can threaten? In short, are there not various examples, among the different classes of our contemporaries, of as much high-spirited sentiment, as much genuine science, and as much true relish of moral and intellectual beauty, as can be traced in any period of history?

§ I shall now bring this enquiry towards a conclusion; nor can I foresee any probable circumstance, which will ever induce me to resume it. In such a variety of reasonings and calculations as I have taken occasion to state, some inaccuracies may naturally be expected; but they certainly are not intentional, and I trust that they are neither frequent, nor considerable enough, to affect the general purport of what I have said. The anxiety "to see things as they are," has never quitted me. I have never been conscious of a disposition either to exaggerate our own resources, or to depreciate those of our enemies; it would be a short-sighted folly to do either the one or the other. —I lament indeed, that more is not known with regard to foreign finance, and should have gladly gone into some farther detail, on that

that subject ; but I am not ashamed to confess, that I continue unable to attempt it.—It is sufficient to observe on the French Edicts which have lately been published with so much industry through Europe, that they are certainly as little calculated to inspire terror, as they are to give information. They may possibly lessen in some degree the diffidence of money-lenders, and assist a strained credit ; but time only can shew, whether more is to be expected from them. When we see gracious communications from Marly, and edict after edict, describing gross abuses in refined language, and untried remedies in plausible schemes of reform ; we in truth see nothing more, than has been seen under every minister of finance that France has had in our memory : and those who collect the strength of France from the circulation of such papers, give some countenance to Heliogabalus, who formed his estimate of the extent of Rome from 10,000 pounds weight of cobwebs, which had been found within the city.—At the same time, it must be admitted, that a past want of credit may have proved favourable to present resources ; and it is beyond a doubt, that the kingdom of France can furnish materials which will be found very productive in the hands of so able a minister as Mr. Neckar. We know that, whatever interruption  
this

this war may have given to his original plans of reform, he must in any event find great present *aides* in the established power of the crown to borrow on descriptions and anticipations, new assessments of the second *vingtième* and capitation, the stock of corporations, contributions, free-gifts,—together with other expedients practised in the last war, some of which the edicts prove to be already under trial, such as the markets of Sceaux and Poissy, &c. ;—exclusive of a longer train of unseen expedients, undermining, indeed, those which are ostensible, and impairing all the finances of the state, but furnishing an effective and immediate supply.

We are not to put a mask over our situation; we are to look it fairly in the face; strong truths prove offensive only to weak eyes. The object of good citizens, in a moment like the present, should be not to sooth the nation into the security of an infant, but to encourage that manly confidence, which has thus far supported the national strength and exertions. We are engaged in a war which we did not provoke: The path which we have to pursue, is indeed a path of toil and embarrassments, but it is direct and unavoidable. We may wish for peace; but, in order to force the war to a speedy and just conclusion, great national ex-

pences

pences are necessary. Under these circumstances, I have had the satisfaction to convince myself at least, that we possess ample resources, and without any pressure, either on the occupations of the industrious, or on the maintenance of the lower classes in general. But if any man will point out new objects of resource, which have not occurred to me, he will not only prove (what I will cheerfully admit), that he is better informed, but will add to the satisfaction which I feel; and I shall honour him for making the best use of superior talents.

I have gone into a detail of many speculative reforms, in the hope of shewing, that an improved collection of subsisting taxes, and a better arrangement of commercial duties, would alone furnish a considerable and permanent supply.—I have mentioned too (*a*), that the delay in settling public accounts has always been very great, and that the manner, in which some of considerable magnitude are usually managed, has never been satisfactory; but I have not presumed to say more upon what is the most obvious duty of the representative body. I have farther stated (*b*) “ the great assistance derivable from the appropriations of public claims, possessions, and contingencies;” and so far as this expression may in-

*(a)* P. 62.

*(b)* P. 115.

clude

clude the views of some respectable men towards the sale of such demesnes, and other royal rights, as afford little benefit to revenue, and no circumstance of splendour or convenience to the crown; it seems right to add, that, though such a measure would give little immediate aid to the Public, it would prove a solid benefit to the general cultivation and future produce of these kingdoms.

Lastly, I have said (*c*), " that œconomy in the conduct of war is often a most short-fighted virtue :" when Cicero exclaimed, " *O Dii immortales! non intelligunt homines quam magnum vestigal sit parsimonia ;*" he was summing up his sixth paradox to prove, that for an individual, poverty is preferable to riches ; that virtue is a more solid possession than houses and land ; and that the fewer desires a man feels, the fewer gratifications he will want. But if, instead of stoical morality, he had been engaged in a dissertation on the practical policy of a great kingdom involved in a struggle with surrounding empires, he would have furnished me with better words, than I used (*d*), to express, that " parsimony in war, when it tends to a defalcation of useful services, becomes a wretched management, for which the na-

(*c*) P. 62.(*d*) Ibid.

"*tion in the event pays twenty-fold.*"—I neither meant however, nor do I now mean, to differ from those, who look for resources in the prosecution of any measures, which, without clogging the executive power, may enforce a strict and efficient management of the public money.—I think such measures highly laudable; I know them to be difficult; yet I believe them not to be impracticable.

But when these ideas are carried to a branch of public revenue, distinct from that which bears the national expences, the proposition is very different, and so novel, that, without proposing to discuss it in an adverse light, it may be reasonable to wait for full information with regard to it.—We know that the ordinary revenue of our kings has either subsisted time out of mind, or else has been granted in Parliament by way of purchase, or exchange, for such inherent hereditary revenues and prerogatives, as were objects either of jealousy, possible oppression, or experienced inconvenience to the people.—We all concur in feeling, that the kings of these islands, though strictly circumscribed in their powers, reign unlimited in the affections of their people. It has ever been the pride of their people, and perhaps the policy, to indulge their sovereigns, not merely in the expences of actual service,

service, but in those of magnificence, pleasure, and beneficence. How far such a system has hitherto tended to break the balance essential between the different powers of the constitution;—whether, in the nature of a free monarchical government, there ought to subsist any, and what degree of that influence, which results from the distribution of honours, offices, emoluments, and personal gratifications;—whether, if that distribution were greatly narrowed, men of talents, however impelled by a just and proper sense of public virtue, would engage in the career and competition of public duties; or, *quod contra plerique ad honores adipiscendos et ad rempublicam gerendam, nudi venirent atque inermes; nullâ cognatione rerum, nullâ scientiâ ornati;*—and lastly, what precautions are necessary in these wide proposals of innovation, to satisfy serious men, that the constitutional system, under which they possess every thing dear to them, will not in consequence be either fatally shaken, or rested on some more dangerous principles:—All these considerations, and the various subordinate questions both of fact and abstract reasoning which they involve, must be argued and ascertained, if ever the expedient alluded to should be brought forwards as an eligible mode of raising money.

To these remarks it may not unfairly be replied, that the measure is not stated as eligible at all times and in all national circumstances; but that at present it is reasonable to doubt the practicability of raising the necessary supplies, without public distress; and therefore that it will be right to adopt an expedient tending both to relieve the burdens of the country, and to evince the integrity of those who lay them. But here also it must be shewn, what may well be questioned, that a doubt so disheartening to the nation, so injurious to public credit, and so encouraging to the public enemies, has its foundation in truth.—And after all, if this dreadful state of penury were admitted to exist, it might still be found impracticable to draw any extensive supply from the source alluded to.—In a country where nearly all the leading and opulent families derive a part, and some the whole of their hereditary incomes from the crown; where various royal grants are enjoyed, of different dates, and founded in very different pretensions; where the justice and substantial merits of a pretension of ten years standing, may be as solid, or at least be thought so, as that of a century; it will be difficult to draw any line: nor is much volunteering alacrity to be expected among mankind in so harsh an undertaking.

taking.—We happily were not born in the days of Lysias, who states in one of his Orations, not as a subject of censure, but as the ordinary ways and means of raising a supply, that when the Athenians wanted money for public emergencies, it was not unusual with them to put some rich citizen to death for the sake of his forfeiture.

If, lastly, it is said, that all resources must be good which tend to cut up public corruption by the roots, it is impossible not to admit so just and obvious a position; and if it is founded in the actual circumstances of any existing system, the people of this country may reasonably be expected to destine their approaching suffrages and future confidence to those who shew most alacrity towards the reform which is found so essential.—No man will dispute that public corruption is a crying evil; the mere rumour merits a strict and satisfactory examination; to what extent it exists, and if it exists, by what mode it may best be rectified. Hercules would have gained little credit by his sixth labour, if he had not ascertained the condition of the Augean Stables, before he turned the course of the river Alpheus to purify them, and to wash away all the accumulations of a century.

I shall

I shall dismiss this subject in the words of a modern writer, who unites the eloquence of speech to that of the pen, and the most pleasing virtues of private life to the display of public ability. " Nothing would be more unworthy of this nation, than, with a mean and mechanical rule to mete out the splendour of the crown."—" A vigilant and jealous eye over executors and judicial magistracy; an anxious care of public money; an openness, approaching towards facility, to public complaint: these seem the true characteristics of the House of Commons."—But, " whenever parliament is persuaded to assume the offices of executive government, it will lose all the confidence, love, and veneration, which it has ever borne, whilst it was supposed the corrective and controul. This would be the event, though its conduct in such a perversion of its functions should be tolerably just and moderate; but if it should be iniquitous, violent, full of passion, and full of faction, it would be considered as the most intolerable of all modes of tyranny."

§ I have nothing to add to my Fourth Letter.—The principles which produced that Letter, and the reasonings conveyed by it, were equally and cordially applied to consolidate the manu-

manufacturing and trading interests of Great Britain and Ireland. I rejoice to see this new, and I trust, immortal, phænomenon of a complete commercial union between the two nations, founded on the basis of equity, justice, and acknowledged wisdom. In removing the restrictions which past ages had imposed on the ingenuity and industry of our sister kingdom, I rest convinced that we are promoting our own opulence and greatness, at the same time that we convey employment and prosperity to a loyal, brave, generous, grateful, and affectionate people.

I am, my dear Lord,

respectfully and affectionately, &c.

WILLIAM EDEN.

APPEN-

( 2 )

to the original plan has been followed  
in the execution of the building, but much  
of the original design has been altered,  
and the new building is a much larger  
and more ornate structure than the old.  
The new building is situated on a hillside,  
and is surrounded by trees and shrubs.  
The building is a large square structure  
with a high roof and a prominent tower  
at each corner. The windows are large  
and have decorative frames. The exterior  
of the building is made of stone and  
is painted white. The interior is  
decorated with wood paneling and  
ornate furniture. The building is  
surrounded by a fence and a gate.



33. *John Dryden's Virgilia*

*With Philip Massinger's*

*Other Poems by Dryden and Massinger*  
Edited by W. W. Greg  
With an Introduction by G. E. Woodberry  
and Notes by G. E. Woodberry and W. W. Greg

London: Printed for the Author by J. M. Dent & Sons

1900. Price 10s. net

## A P P E N D I X.

### No. I.

Pandere res alta terra et caligine mersas.—

**T**HE Observations on the Population of England and Wales shew (*a*), that according to the returns of the surveyors of the house and window duties the number of houses were,

In 1759 — 986,482
1765 — 980,692
1777 — 952,734;—

They next proceed to state, upon the authority of Davenant, that the total of houses in 1690 was, 1,319,215:—from these premises it is inferred (*b*), “that our people have decreased since 1690 near a quarter;” and that the depopulation in the last twenty years has been progressive.—

It should perhaps have been added, that Dr. Halley, whose authority is at least as good as Davenant’s, estimates the number of houses

(*a*) Observations, p. 288.    (*b*) Ib. p. 293.

in 1691 at 1,175,951. They both argued from the Hearth Books, over which oblivion has somewhere contrived to spread her cob-webs; for I cannot learn, after a strict search by gentlemen peculiarly able to make it, that there is now any trace of those books either in the Tax-office or Exchequer. We want the lights therefore which might be collected from the original materials of information; we know however from the Statutes, that the tax was imposed not upon houses, but upon every fire-hearth, or stove, in every house, to be paid by the owners or occupiers. Two entries then were required, one of the owners or occupiers charged, and the other of the hearths rated.—Davenant accordingly (*c.*) prints two columns, the one intitled, "Number of Houses in each County according to the Hearth Books of Lady-day 1690—Total 1,319,215;" The other, "Number of Hearths in each County according to the Books of Lady-day 1690—Total 2,563,527." It is believed, but we cannot decide, that these numbers, whatever they may import, were founded on conjectural estimates, and not on actual enumerations. But under Dr. Price's construction of the first column when compared with the second, it would follow that there were less than two fire-

(c) *Essay upon Ways and Means*, edit. 1695, p. 76.

hearts

hearts or stoves upon an average to every house in the kingdom. The first then seems to be an account not of houses but of families. It is plain that Davenant understands it in this sense, and that by the word *houses* in the title of his Account referred to by Dr. Price, he means *households* not *tenements*; for he says (*d*) in the same publication, " And though it appears from the Books of Hearth-money, that there are not above 1,300,000 families in England; and allowing six persons to a house, one with another, which is the common way of computing, not quite eight millions of people; and though (as likewise appears by the Hearth Books) there are 500,000 poor families in the nation, living in cottages, who contribute little to the common support; yet the 800,000 remaining families would be able to carry on the present business a great while longer, and perhaps till France is weary of it." — Dayenant is countenanced in this plain explanation of his own sense, by the account of the produce of the tax so far as it can be relied on; The amount of the tax, on an average, as it was delivered to the House of Commons on the day of presenting the King's message which consented to the repeal, was 200,000*l.* which at 2*s.*

(*d*) Observations, p. 34.

I 2

per

per hearth gives 2,000,000; there remains therefore 563,527 hearths for the “500,000 families living in cottages, whom Davenant repeatedly states to have contributed little towards the common support.” Dr. Price seems to have anticipated this objection, by attempting to shew that the number of persons in a family are equal upon an average taken in particular places to the number in a house. But in the estimates which support that position, and which at best must be uncertain, due attention has not been paid to the numbers in schools, colleges, hospitals, prisons, barracks, shipping, dock-yards, and other public buildings.

According to Dr. Price’s construction of Davenant’s Paper, the number of houses in London, Westminster, and Middlesex, in 1690, was 111,215; and the houses in the same places, with the addition of Southwark, are supposed, by the latest accounts, not to exceed 91,000: a difference totally discounted by every account, and every map of London and the environs! We might indeed try it by the usual criterion of the Bills of Mortality;—thus the number of houses in 1690, in London, Westminster, and Middlesex, according to the expression used in Davenant, was 111,215; the number of houses for the same district, with the addition of Southwark, in

1757, according to an actual survey, was only 37,614: yet for fifteen years, ending in (e) 1690, the annual average burials within the Bills of Mortality, were 21,657; and for fifteen years, ending in 1757, they were 22,762; exclusive of the great increase in Marybone and Pancras, if the number of deaths in those two parishes could be learned, and added respectively to the two periods here compared.—It is also beyond a doubt, that London was become much healthier in the latter period than in the former.—It is true, indeed, that, in the former period, there were only 134 parishes within the Bills, and, in the latter, 147; but this objection would not furnish any adequate explanation, even if it were not known that the extension of the Bills of Mortality has arisen only from the spreading out of buildings, crowded formerly within the walls (f), but now upon a larger

(e) The annual average burials for the fifteen years subsequent to 1690 were only 20,877.

(f) The medium of annual burials in the 97 parishes within the walls, was from

1650 to 1660 — 3123

1680 to 1690 — 3139

1730 to 1740 — 2316

But the medium of annual burials within the whole Bills of Mortality was, for the

First Period — 12,886

Second Period — 22,362

Third Period — 26,492

space.

space. The dilemma then is, that, during a considerable period, when we are to suppose the inhabitants  $\frac{1}{4}$ th more in number, we are to admit that the annual burials were  $\frac{1}{20}$ th less, and yet that the condition of the people was more unhealthy.

As a farther proof of the modern depopulation of London, it is mentioned (g), that the annual average of burials in London from 1774 to 1778 inclusive, was 20,835; but that the average for five years before 1690 was 22,742.—Here we find a colourable evidence; but it is furnished by the use of a particular period. The average of twenty years ending in 1690, was 20,733. The average of ten years ending 1700, was 20,770.—The average of seventeen years ending in 1690, was 21,371.—Now in comparing the least favourable of those periods with the present times, we shall find that the average of 17 years ending in 1778, happens to have been 22,765.—The average of eleven years ending in 1772, was 23,743—and for five years ending in 1766, it was 24,562;—and, though Dr. Price supposes our depopulation to have made a great progress during the last twenty years, it will be found, that, for five years, ending in 1761, this average was only 19,877.—London seems indeed to have been

(g) Observations, p. 281.

most crowded during the period from 1720 to 1745, when the annual average of burials was above 26,000; but this too is in a great measure accounted for, when we recollect again, how much the town has, within the last thirty-five years, expanded itself into the parishes of Marybone and Pancras, which are not within the Bills.—The present question, however, is, whether London appears to be now less populous than it was in 1690; and, if we use the old-fashioned mode of calculation, to which we might be entitled in comparing the two periods, we should, as authorized by Sir William Petty, multiply 22,765 (the average burials of the last 17 years) by 30 (a supposed proportion of lives to burials), which would give 682,950 people. But I am convinced by another work of Dr. Price's (*b*), that this mode of computation is extremely erroneous; and it seems but too probable that the annual number of deaths in London is much greater than in the proportion of 1 to 30.—I mean, however, only to compare our very imperfect data, in supposed facts, so far as they are known; I do not wish to propose any conclusion without much better premises than any which the very wretched state of this branch of national police can furnish.

(*b*) On Reversionary Payments, p. 198, &c.

" In

" In the year 1653, says Mr. Anderson (*i*),  
 " the weekly Bills of Mortality, at London,  
 " began to be regularly kept, as in our  
 " days; yet many of those Bills, in earlier  
 " times, have been lost; and even the Bills  
 " in their modern condition afford us but  
 " an imperfect conjecture of the magnitude  
 " of London, as comprehending only, or  
 " mostly, the christenings and burials of those  
 " of the established church; though the Dis-  
 " senters of all denominations form a nume-  
 " rous body of people. Those also who are  
 " buried in St. Paul's cathedral, in the Abbey  
 " church at Westminster, in the Temple  
 " church, the Rolls chapel, Lincoln's Inn cha-  
 " pel, the Chapter House, the Tower of Lon-  
 " don church, and some other parts, are said  
 " to be entirely omitted." Exclusive of these,  
 and other defects, which are anxiously described  
 in Maitland, all who are carried into the coun-  
 try to be buried are also omitted, and the very  
 populous parishes of Marybone and Pancras  
 are not yet included in the Bills.—In short,  
 if I could bring myself to that disposition, which  
 sometimes leads us, first to frame a conclusion,  
 and then to look for premises, I could suggest  
 many reasons to imply an increased population;  
 but, wishing merely to resist the negative, and

(i) *Deduction of Commerce*, ii. p. 461.

having no wish with such materials to attempt the affirmative proposition, I shall only add a short remark on the suggestion of a late apparent decrease.

The number of houses in England and Wales by the Surveyors returns was,

In 1759 — 986,482

1765 — 980,692

1777 — 952,734:

But I find on enquiry that the total of houses returned as charged and chargeable were,

In 1759 — 704,053

1765 — 704,544

1777 — 708,833:

And though of the last mentioned number 7,360 were afterwards discharged on appeal, it appears clearly that the houses brought into charge were more in 1777 than in 1759. The apparent diminution of the total number is in the cottages not liable on account of poverty, with respect to which, it is notorious and avowed, that the Surveyors returns are conjectural and very defective. Nor indeed is there much regularity in their returns of houses liable to duty;—for example, the houses returned as charged and chargeable in 1750 were 729,248; and in 1756 only 690,702; but in 1759 they were again 704,544.—The Surveyors have lately received an order to make strict returns

of all houses every third year; it will however be difficult to enforce it to any purpose of the kind now in question.

Here then I shall dismiss a subject which, though it contains matters of curiosity and relative importance, is involved in endless conjecture and uncertainty. I expect to shew that it is equally unavailable to have recourse to the Excise.

It is certainly true, as expressed in the *Observations*, that "the gross annual produce of the hereditary and temporary Excise for three years ending in 1689 was, as appears from the Excise books, 740,147*l.*; and its gross annual produce, for four years, ending in 1768, only 527,991*l.* It had decreased, therefore, 212,156*l.* per ann.; deducting, however, 112,156*l.* for the duties on low wines and spirits (which duties, about 70,000*l.* per ann., were in 1736 carried to the aggregate fund) and for the use of the spirituous liquors and wine, which may have affected the consumption of beer, there will still remain a diminution unaccounted for, and amounting to 100,000*l.* a year."

This instance, if unexplained, would warrant the inference meant to be conveyed by it. In the first place, however, there is not any mention made of the large allowance given to brewers

brewers by the alteration of measure which took place after the Revolution, and which made an immediate and perceptible difference in the gross annual produce of the Excise. The coffee duty was also taken from the Excise in 1690, and subjected to the Customs: But, without insisting on these points, or on the decreased consumption which may have been occasioned by subsequent additional duties, the very same medium of proof, if different periods are selected, will afford stronger presumptions of a great increased population. For example;—the gross annual produce of the hereditary and temporary Excise for three years, ending in 1695, was 484,183*l.*, and its gross annual produce for four years, ending July 5th, 1774, was 520,623*l.*—Again, the annual produce of the same branch of Revenue, for three years, ending in 1698, was 464,142*l.*; and for four years, ending in 1778, it was 554,460*l.*—I have not, in either of these instances, deducted from the produce of the two early periods the 112,156*l.* per ann. above mentioned: my argument, though entitled to those adventages, does not want them. It affords, *prima facie*, a presumption of a regular, increased population.

The *Observations* proceed in the following words: “ In conformity to this fact, it appears  
“ that there has been a proportionable dimi-

K 2                          nution

" nution in the quantity of beer brewed for  
 " sale and in the number of victuallers;—for  
 " three years ending in 1689 the annual ave-  
 " rage of strong barrels brewed for sale, was  
 " 5,055,870. The average of small barrels,  
 " was 2,582,248.—For three years ending in  
 " 1768 the former average was 3,925,131; the  
 " latter, 1,886,760.—The average of com-  
 " mon victuallers in the whole kingdom for  
 " the former three years, was 47,343; for the  
 " latter three years, 34,867.—This last fact  
 " seems of particular consequence," &c.

Here again a reference to different periods will prove the inverse of every proposition.— Thus, for three years ending 1700, the annual average of strong barrels brewed for sale, was 3,074,256; the average of small barrels, was 1,966,065; but for three years ending 1762, the former average was 4,244,783—the latter was, 2,073,197; the average of common victuallers in the whole kingdom for the former three years, was 37,170; for the latter three years, 39,803.—We differ only in the choice of instances, and any person who finds his leisure as unimportant as mine, and who will take the trouble of examining the Excise Books, will observe, that the periods which I have adduced are not selected with any particular industry and attention. The four years ending

in 1768, are almost the lowest period for Excise produce that can be found in modern times; and it cannot be forgotten, that during that period the scarcity of grain and high price of provisions were such as to excite dangerous tumults, and occasion an exertion of prerogative, for which the Legislature passed an Act of Indemnity:—the three years ending in 1689, were as remarkable in the opposite extreme, and indeed unparalleled in any instance prior or subsequent. If, however, we lengthen even that favourite period, the result will be different: Thus, the average annual produce of the hereditary and temporary Excise for fifteen years, ending in 1702, and including the period ending in 1689, was 549,175*l.* That of four unfavourable years in the present century, was 527,991*l.*, to which must be added, the duty on spirits and low wines, 70,000*l.* Total, 597,991*l.*—The same average produce for four years immediately preceding Dr. Price's publication, was 554,460*l.* to which, in like manner, must be added, the duty on spirits and low wines, 70,000*l.*—Total 624,460*l.*

I do not mean to draw any conclusion; I have endeavoured only to shew, that, with equal plausibility, and by similar modes of proof, it is easy, from such dark materials, to produce

produce opposite inferences; and it surely is neither unfair nor unreasonable to presume that each inference is inconclusive and fallible:—

*Imus obscuri solâ sub nocte per umbram  
 Perque domos Ditis vacuas, et inania regna.  
 Quale per incertam lunam, sub luce malignâ,  
 Est iter in sylvis: ubi cælum condidit umbrâ  
 Jupiter, et rebus nox abstulit atra colorem.*



## No. II.

THE following Table (founded on one which was published in 1771) shews the current Rates of Exchange taken in London, at a medium for the first half-year 1770;—and the Prices of Exchange on the 22d October 1779—and on the 18th January 1780; compared with the Rates which may be called the Pars, whilst the coinage price of silver continues to be 5s. 2d. per Ounce.

	Medium of half-year 1770	Price the 22d Oct. 1779	Price the 18th Jan. 1780	Par Prices
Venice	51 $\frac{1}{2}$	— 49	— 48	— 49 $\frac{4}{100}$
Genoa	49 $\frac{5}{8}$	— 45 $\frac{3}{4}$	— 45	— 54
Leghorn	50 $\frac{1}{2}$	— 47 $\frac{3}{4}$	— 47 $\frac{3}{4}$	— 51-69
Lisbon	66 $\frac{3}{4}$	— 65 $\frac{7}{8}$	— 62 $\frac{3}{4}$	— 67
Paris	31 $\frac{3}{4}$	— 29 $\frac{3}{4}$	— 29 $\frac{1}{4}$	— 29-149
Cadiz	39 $\frac{1}{2}$	— 36 $\frac{1}{2}$	— 36 $\frac{1}{4}$	— 43-2
Amsterdam	34 $3\frac{1}{4}$	— 35 8	— 35 9	— 36-59
Hamburg	33 $2\frac{2}{3}$	— 34 7	— 34 6	— 35-17

*Note.* The two last mentioned places chiefly govern the Exchanges in the Northern parts of Europe, and the six other Cities chiefly those of the Southern parts, in respect to London. And it should be observed, that Bills of Exchange being negociated between London, Amsterdam, and Hamburg, by the number of schellings and pennings *bancos* per pound sterl. the advantage in favour of London, with those two places, is in proportion of the prices above Par.—But the prices in Bills of Exchange being rated in sterl. money for the pieces of eight in Cadiz, the crown pieces at Paris, the millrea in Lisbon, the ducat in Venice, the pezzo in Genoa, and the dollar at Leghorn, the advantages to London are in proportion to the prices below Par.

F I N I S.

anno no. 1783) ad idem gallois) MILES  
sibi tenuit (1783) et fortissimam cum nobis  
ceteris Alieni, usque quando ad hoc annui inciso  
hunc—; anno 1783, et in aliis locis annis a 1783  
tunc SO. hoc est BRITISH  
  
MUSEUM

### ERRATA in the First and Second Editions of the FOUR LETTERS.

Page 109, lines 14, 15. for "exceeds 300,000*L.* a year,  
and that the annual saving of half that sum" read, "is  
sometimes near 150,000*L.* a year, and that the annual  
saving of that sum."

P. 111. l. 16. *delete* from the words "at present" to the  
word "importation."

